ABSTRACT OF THE DISCLOSURE

An acoustic matching member that is incorporated into an ultrasonic transducer for transmitting and receiving ultrasonic waves, includes: at least two layers including a first layer and a second layer that have different acoustic impedance values from each other. The first layer is made of a composite material of a porous member and a filling material supported by void portions of the porous member, the second layer is made of the filling material or the porous member, and the first layer and the second layer are present in this stated order. A piezoelectric member is disposed on a side of the first layer of the acoustic matching member to form an ultrasonic transducer or an ultrasonic flowmeter. The acoustic matching member does not have independent intermediate layers between the layers, so that delamination hardly occurs and the difficulty in the designing associated with the presence of intermediate layers can be avoided.